

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

LEHMAN BROTHERS HOLDINGS INC., et al.,

Debtors.

Chapter 11 Case No.

08-13555 (JMP)

(Jointly Administered)

Ref. Docket No. 3521

AFFIDAVIT OF SERVICE

[illegible]

PAUL BELOBRITSKY, being duly sworn, deposes and says:

1. I am employed by Epiq Bankruptcy Solutions, LLC, located at 757 Third Avenue, New York, New York 10017. I am over the age of eighteen years and am not a party to the above-captioned action.

2. On May 8, 2009, I caused to be served the “NOTICE OF MOTION OF DEBTORS, PURSUANT TO SECTIONS 105(A) AND 363(B) OF THE BANKRUPTCY CODE, FOR AUTHORIZATION TO PAY CERTAIN PREPETITION FRANCHISE TAXES,” dated May 8, 2009, to which was attached the “MOTION OF DEBTORS, PURSUANT TO SECTIONS 105(A) AND 363(B) OF THE BANKRUPTCY CODE, FOR AUTHORIZATION TO PAY CERTAIN PREPETITION FRANCHISE TAXES,” dated May 8, 2009 [Docket No. 3521], by causing true and correct copies to be:

- a) delivered by email to those parties listed on the attached Exhibit “A”,
- b) delivered by facsimile to those parties listed on the attached Exhibit “B”, and
- c) enclosed securely in separate postage-prepaid envelopes and delivered by overnight mail to those parties listed on the attached Exhibit “C”.

3. All envelopes utilized in the service of the foregoing contained the following legend: "LEGAL DOCUMENTS ENCLOSED. PLEASE DIRECT TO ATTENTION OF ADDRESSEE, PRESIDENT OR LEGAL DEPARTMENT."

Sworn to before me this
11th day of May, 2009

/s/ Paul Belobritsky
Paul Belobritsky

/s/ Elli Petris

Notary Public, State of New York

No. 01PE6175879

Qualified in Nassau County

Commission Expires October 22, 2011

Exhibit “A”

Email Addresses

aalfonso@kayescholer.com
abraunstein@riemerlaw.com
acaton@kramerlevin.com
acker@chapman.com
adarwin@nixonpeabody.com
adg@adorno.com
Adiamond@DiamondMcCarthy.com
aeckstein@blankrome.com
aentwistle@entwistle-law.com
afriedman@irell.com
agbanknewyork@ag.tn.gov
aglenn@kasowitz.com
agold@herrick.com
agolianopoulos@mayerbrown.com
ahammer@freebornpeters.com
aisenberg@saul.com
akantesaria@oppenheimerfunds.com
akihiko_yagyu@chuomitsui.jp
albaugh.colin@pbgc.gov
alex.torres@infospace.com
amarder@msek.com
AMcMullen@BoultonCummings.com
amenard@tishmanspeyer.com
Andrew.Brozman@cliffordchance.com
andrew.lourie@kobrekim.com
angelich.george@arentfox.com
ann.reynaud@shell.com
anne.kennelly@hp.com
anthony_boccanfuso@aporter.com
aoberry@bermanesq.com
apo@stevenslee.com
araboy@cov.com
arahl@reedsmith.com
arheaume@riemerlaw.com
arlbank@pbfc.com
arosenblatt@chadbourne.com
arwolf@wlrk.com
aseuffert@lawpost-nyc.com
ashmead@sewkis.com
asnow@ssbb.com
atrehan@mayerbrown.com
austin.bankruptcy@publicans.com
avenes@whitecase.com
avi.gesser@dpw.com
awasserman@lockelord.com
azylberberg@whitecase.com
bankr@zuckerman.com
bankruptcy@goodwin.com
bankruptcy@morrisoncohen.com
bankruptcymatters@us.nomura.com
barbra.parlin@hklaw.com
barry.vasios@hklaw.com
basilumari@andrewskurth.com
bbisignani@postschell.com
bguiney@pbwt.com
bhinerfeld@sbtclaw.com
bill.freeman@pillsburylaw.com
bmanne@tuckerlaw.com
BMiller@mofo.com
boneill@kramerlevin.com
bpershkow@profunds.com
brad.dempsey@hro.com
brian.pfeiffer@friedfrank.com
brian_corey@gtsservicing.com
bromano@willkie.com
broy@rtlclawfirm.com
bruce.ortwine@sumitomotrust.co.jp
bspector@jsslaw.com
btrust@mayerbrown.com
btupi@tuckerlaw.com
bturk@tishmanspeyer.com
bwolfe@sheppardmullin.com
bzabarauskas@crowell.com
canelas@pursuitpartners.com
carol.weinerlevy@bingham.com
cbelmonte@ssbb.com
cbrotstein@bm.net
cdesiderio@nixonpeabody.com
chammerman@paulweiss.com
charles@fildardi-law.com
charles_mallo@aporter.com
chipford@parkerpoe.com
chris.donoho@lovells.com
cmontgomery@salans.com
CMTB_LC11@chuomitsui.jp
cohenr@sewkis.com
cp@stevenslee.com
crmomjian@attorneygeneral.gov
crogers@orrick.com
cs@stevenslee.com
cschreiber@winston.com
cshulman@sheppardmullin.com
ctatelbaum@adorno.com
cward@polsinelli.com
cweber@ebg-law.com
cweiss@ingramllp.com
dallas.bankruptcy@publicans.com
daniel.guyder@allenoverly.com
danna.drori@usdoj.gov
david.bennett@tklaw.com
david.crichlow@pillsburylaw.com
david.heller@lw.com

davids@blbglaw.com
davidwheeler@mvalaw.com
dbalog@intersil.com
dbarber@bsblawyers.com
dbaumstein@whitecase.com
dbesikof@loeb.com
dcimo@gjb-law.com
dckaufman@hhlaw.com
dclark@stinson.com
dcoffino@cov.com
dcrapo@gibbonslaw.com
ddavis@paulweiss.com
ddrebsky@nixonpeabody.com
ddunne@milbank.com
deborah.saltzman@dlapiper.com
deggert@freebornpeters.com
demetra.liggins@tklaw.com
deryck.palmer@cwt.com
dfelder@orrick.com
dflanagan@polsinelli.com
dfriedman@kasowitz.com
dgrimes@reedsmith.com
dhayes@mcguirewoods.com
dheffer@foley.com
dirk.roberts@ots.treas.gov
dkleiner@velaw.com
dkozusko@willkie.com
dladdin@agg.com
dlemay@chadbourne.com
dlipke@vedderprice.com
dludman@brownconnery.com
dmcguire@winston.com
dmurray@jenner.com
dneier@winston.com
dodonnell@milbank.com
donald.badaczewski@dechert.com
douglas.bacon@lw.com
douglas.mcgill@dbr.com
DPiazza@HodgsonRuss.com
dravin@wolffsamson.com
drose@pryorcashman.com
drosenzweig@fulbright.com
drosner@goulstonstorrs.com
drosner@kasowitz.com
dshemano@pwklip.com
dswan@mcguirewoods.com
dtatge@ebglaw.com
dwdykhous@pbwt.com
dwildes@stroock.com
eagle.sara@pbgc.gov
easmith@venable.com
echang@steinlubin.com

ecohen@russell.com
efile@pbgc.gov
efile@willaw.com
efleck@milbank.com
efriedman@friedumspring.com
egeekie@schiffhardin.com
eglas@mccarter.com
ehollander@whitecase.com
ehorn@lowenstein.com
ekbergc@lanepowell.com
ellen.halstead@cwt.com
eobrien@sbchlaw.com
eschaffer@reedsmith.com
eschwartz@contrariancapital.com
esmith@dl.com
ezavalkoff-babej@vedderprice.com
ezujkowski@emmetmarvin.com
ezweig@optonline.net
fbp@ppgms.com
feldsteinh@sullcrom.com
ffm@bostonbusinesslaw.com
fhyman@mayerbrown.com
fishere@butzel.com
francois.janson@hklaw.com
frank.white@agg.com
fred.berg@rvblaw.com
fsosnick@shearman.com
gabriel.delvirginia@verizon.net
gauchb@sec.gov
gbray@milbank.com
GGraber@HodgsonRuss.com
giaimo.christopher@arentfox.com
giddens@hugheshubbard.com
gkaden@goulstonstorrs.com
GLee@mofo.com
glee@mofo.com
glenn.siegel@dechert.com
gmoss@riemerlaw.com
gnovod@kramerlevin.com
gravert@mwe.com
gschiller@zeislaw.com
gspilsbury@jsslaw.com
harrisjm@michigan.gov
harveystrickon@paulhastings.com
heiser@chapman.com
hirsh.robert@arentfox.com
hollace.cohen@troutmansanders.com
holsen@stroock.com
howard.hawkins@cwt.com
hseife@chadbourne.com
hsnovikoff@wlrk.com
hweg@pwklip.com

ian.levy@kobrekim.com
icatto@kirkland.com
igoldstein@dl.com
ilevee@lowenstein.com
info2@normandyhill.com
ira.herman@tklaw.com
isgreene@hhlaw.com
israel.dahan@cwt.com
jacobsonn@sec.gov
jafeltman@wlrk.com
james.mcclammy@dpw.com
jamestecce@quinnemanuel.com
jason.jurgens@cwt.com
jatkis@duffyandatkis.com
jay.hurst@oag.state.tx.us
jay@kleinsolomon.com
Jbecker@wilmingtontrust.com
jbeemer@entwistle-law.com
jbird@polsinelli.com
jbromley@cgsh.com
jcarberry@cl-law.com
Jdrucker@coleschotz.com
jdyas@halperinlaw.net
jeff.wittig@coair.com
jeffrey.sabin@bingham.com
jeldredge@velaw.com
jennifer.demarco@cliffordchance.com
jennifer.gore@shell.com
jeremy.eiden@state.mn.us
jessica.fink@cwt.com
jfgalowski@reedsmith.com
jfinerty@pfeiferlaw.com
jfox@joefoxlaw.com
jg5786@att.com
jgarritty@shearman.com
jgenovese@gjb-law.com
jguy@orrick.com
jherzog@gklaw.com
jhiggins@fdlaw.com
jhs7@att.net
jhuggett@margolisedelstein.com
jhuh@ffwplaw.com
jjureller@klestadt.com
jkehoe@sbtklaw.com
jketten@willkie.com
jkurtzman@klehr.com
jlarar@maynardcooper.com
jlawlor@wmd-law.com
jlee@foley.com
jlevitin@cahill.com
jlipson@crockerkuno.com
jliu@dl.com
jlovi@steptoe.com
jlscott@reedsmith.com
jmaddock@mcguirewoods.com
jmazermarino@msek.com
jmcginley@wilmingtontrust.com
jmelko@gardere.com
jmerva@fult.com
john.mcnicholas@dlapiper.com
john.monaghan@hklaw.com
john.rapisardi@cwt.com
jorbach@hahnhausen.com
Joseph.Cordaro@usdoj.gov
joseph.scordato@dkib.com
joshua.dorchak@bingham.com
jowen769@yahoo.com
JPintarelli@mofo.com
jpintarelli@mofo.com
jporter@entwistle-law.com
jprol@lowenstein.com
jrabinowitz@rtlalawfirm.com
jrsmith@hunton.com
jschwartz@hahnhausen.com
jsheerin@mcguirewoods.com
jshickich@riddellwilliams.com
jsmairo@pbnlaw.com
jtimko@allenmatkins.com
jtougas@mayerbrown.com
judy.morse@crowedunlevy.com
jwallack@goulstonstorrs.com
jwang@sipc.org
jweiss@gibsondunn.com
jwest@velaw.com
jwh@njlawfirm.com
jwhitman@entwistle-law.com
jwishnew@mofo.com
k4.nomura@aozorabank.co.jp
karen.wagner@dpw.com
karol.denniston@dlapiper.com
KDWBKruptcyDepartment@kelleydrye.com
keckhardt@hunton.com
keith.simon@lw.com
Ken.Coleman@allenoverly.com
ken.higman@hp.com
kgwynne@reedsmith.com
kiplok@hugheshubbard.com
kkelly@ebglaw.com
Klippman@munsch.com
klyman@irell.com
kmayer@mccarter.com
kmisken@mcguirewoods.com
kobak@hugheshubbard.com
korr@orrick.com

KOstad@mofo.com
kovskyd@pepperlaw.com
kpiper@steptoe.com
kressk@pepperlaw.com
KReynolds@mklawnyc.com
kristin.going@dbr.com
krosen@lowenstein.com
krubin@ozcap.com
kstahl@whitecase.com
kurt.mayr@bgllp.com
lacyr@sullcrom.com
lalshibib@reedsmith.com
Landon@StreusandLandon.com
lattard@kayescholer.com
lawallf@pepperlaw.com
lawrence.bass@hro.com
lberkoff@moritthock.com
lbtancredi@venable.com
lgranfield@cgsh.com
lhandelsman@stroock.com
linda.boyle@twtelecom.com
lisa.kraidin@allenoverly.com
LJKotler@duanemorris.com
lmarinuzzi@mofo.com
Lmay@coleschotz.com
lmcgowen@orrick.com
lml@ppgms.com
lnashelsky@mofo.com
lromansic@steptoe.com
lscarcella@farrellfritz.com
lschweitzer@cgsh.com
lubell@hugheshubbard.com
lwhidden@salans.com
lwong@pfeiferlaw.com
mabrams@willkie.com
macronin@debevoise.com
MAOFILING@CGSH.COM
Marc.Chait@standardchartered.com
margolin@hugheshubbard.com
mark.deveno@bingham.com
mark.ellenberg@cwt.com
mark.houle@pillsburylaw.com
mark.sherrill@sutherland.com
martin.davis@ots.treas.gov
Marvin.Clements@ag.tn.gov
masaki_konishi@noandt.com
matthew.dyer@prommis.com
matthew.klepper@dlapiper.com
Mbass@HodgsonRuss.com
mbenner@tishmanspeyer.com
mberman@nixonpeabody.com
mbienenstock@dl.com

mbossi@thompsoncoburn.com
mcademartori@sheppardmullin.com
mcardone@stradley.com
mcto@debevoise.com
mdorval@stradley.com
meltzere@pepperlaw.com
metkin@lowenstein.com
mgordon@briggs.com
mgreger@allenmatkins.com
mhopkins@cov.com
michael.kim@kobrekim.com
mimi.m.wong@irsounsel.treas.gov.
mitchell.ayer@tklaw.com
mjacobs@pryorcashman.com
mjedelman@vedderprice.com
mkjaer@winston.com
mlahaie@akingump.com
MLandman@lcbf.com
mmendez@hunton.com
mmickey@mayerbrown.com
mmooney@deilylawfirm.com
mmorreale@us.mufg.jp
mmurphy@co.sanmateo.ca.us
mneier@ibolaw.com
monica.lawless@brookfieldproperties.com
mpage@kelleydrye.com
mpfeifer@pfeiferlaw.com
mpucillo@bermanesq.com
mrosenthal@gibsondunn.com
mruetzel@whitecase.com
mschimmel@sju.edu
MSchleich@fraserstryker.com
mshiner@tuckerlaw.com
mspeiser@stroock.com
mstamer@akingump.com
mvenditto@reedsmith.com
Nasreen.Bulos@dubaiic.com
ncoco@mwe.com
neal.mann@oag.state.ny.us
ned.schodek@shearman.com
newyork@sec.gov
nfurman@scottwoodcapital.com
Nherman@morganlewis.com
nissay_10259-0154@mhmmjapan.com
notice@bkcyllaw.com
oipress@travelers.com
omeca.nedd@lovels.com
paronzon@milbank.com
patrick.potter@pillsburylaw.com
paul.deutch@troutmansanders.com
paul.turner@sutherland.com
pbattista@gjb-law.com

pbentley@kramerlevin.com
pbosswick@ssbb.com
pdublin@akingump.com
peter.gilhuly@lw.com
peter.simmons@friedfrank.com
peter@bankrupt.com
pfeldman@oshr.com
phayden@mcguirewoods.com
pnichols@whitecase.com
ppascuzzi@ffwplaw.com
ppatterson@stradley.com
pprewitt@lockelord.com
psp@njlawfirm.com
ptrostle@jenner.com
pwirt@ftportfolios.com
pwright@dl.com
r.stahl@stahlzeloe.com
ramona.neal@hp.com
ranjit.mather@bnymellon.com
rbeacher@daypitney.com
rbyman@jenner.com
rcarlin@breslowwalker.com
rdaversa@orrick.com
relgidely@gjb-law.com
rfleischer@pryorcashman.com
rfrankel@orrick.com
rgmason@wlrk.com
rgraham@whitecase.com
rhett.campbell@tklaw.com
richard.lear@hklaw.com
richard.levy@lw.com
ritkin@steptoe.com
RJones@BoultCummings.com
RLevin@cravath.com
rmatzat@hahnhausen.com
rmunsch@munsch.com
rnetzer@willkie.com
rnies@wolffsamson.com
rmorton@hunton.com
robert.bailey@bnymellon.com
robert.dombroff@bingham.com
robert.henoch@kobrekim.com
robert.malone@db.com
Robert.yalen@usdoj.gov
Robin.Keller@Lovells.com
ronald.silverman@bingham.com
rreid@sheppardmullin.com
RTrust@cravath.com
rwasserman@cftc.gov
rwyne@kirkland.com
rwyron@orrick.com
s.minehan@aozorabank.co.jp

sabin.willett@bingham.com
sabramowitz@velaw.com
sagolden@hhlaw.com
Sally.Henry@skadden.com
sandyscafaria@eaton.com
Sara.Tapinekis@cliffordchance.com
sbernstein@hunton.com
schannej@pepperlaw.com
schapman@willkie.com
Schepis@pursuitpartners.com
schristianson@buchalter.com
scottshelley@quinnemanuel.com
scousins@armstrongteasdale.com
sdnyecf@dor.mo.gov
sean@blbglaw.com
sehlers@armstrongteasdale.com
sfelderstein@ffwplaw.com
sfineman@lchb.com
sfox@mcguirewoods.com
sgordon@cahill.com
SGross@HodgsonRuss.com
sgubner@ebg-law.com
sharbeck@sipc.org
shari.leventhal@ny.frb.org
sheehan@txschoolaw.com
shumaker@pursuitpartners.com
shumaker@pursuitpartners.com
sidorsky@butzel.com
slerner@ssd.com
SLoden@DiamondMcCarthy.com
smillman@stroock.com
smulligan@bsblawyers.com
snewman@katskykorins.com
sory@fdlaw.com
spiotto@chapman.com
splatzer@platzerlaw.com
SRee@lcbf.com
sselbst@herrick.com
sshimshak@paulweiss.com
steele@lowenstein.com
stephanie.wickowski@db.com
steve.ginther@dor.mo.gov
steven.perlstein@kobrekim.com
steven.wilamowsky@bingham.com
Streusand@StreusandLandon.com
susan.schultz@newedgegroup.com
susheelkirpalani@quinnemanuel.com
szuch@wiggin.com
tannweiler@greerherz.com
tarbit@cftc.gov
tbrock@ssbb.com
tduffy@duffyandatkins.com

TGoren@mofo.com
thomas.califano@dlapiper.com
Thomas_Noguerola@calpers.ca.gov
thomaskent@paulhastings.com
timothy.brink@dlapiper.com
timothy.palmer@bipc.com
tjfreedman@pbnlaw.com
tkarcher@dl.com
tkiriakos@mayerbrown.com
tmacwright@whitecase.com
tmayer@kramerlevin.com
tnixon@gklaw.com
toby.r.rosenberg@irsounsel.treas.gov
tslome@msek.com
ttracy@crockerkuno.com
twatanabe@mofo.com
twheeler@lowenstein.com
ukreppel@whitecase.com
vdagostino@lowenstein.com
Villa@StreusandLandon.com
vmilione@nixonpeabody.com
vrubinstein@loeb.com
wanda.goodloe@cbre.com
WBallaine@lcbf.com
wbenzija@halperinlaw.net
wchurchack@loeb.com
weguchi@orrick.com
weissjw@gtlaw.com
wendy.rosenthal@cliffordchance.com
wfoster@milbank.com
william.m.goldman@dlapiper.com
wiltenburg@hugheshubbard.com
wisotska@pepperlaw.com
woconnor@crowell.com
wsilverm@oshr.com
wswearingen@llf-law.com
wtaylor@mccarter.com
wzoberman@bermanesq.com
yamashiro@sumitomotrust.co.jp

Exhibit “B”

Name	Fax
INTERNAL REVENUE SERVICE	212-436-1931
OFFICE OF THE US TRUSTEE, ANDREW D VELEZ-RIVERA	212-668-2255
OFFICE OF THE NEW YORK ATTORNEY GENERAL	212-416-6042

Exhibit “C”

THE HONORABLE JAMES M. PECK
UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK
ONE BOWLING GREEN, COURTROOM 601
ALEXANDER CUSTOM HOUSE
NEW YORK, NY 10004

OFFICE OF THE US TRUSTEE
ATTN: ANDREW D VELEZ-RIVERA, PAUL SCHWARTZBERG
BRIAN MASUMOTO, LINDA RIFKIN, TRACY HOPE DAVIS
33 WHITEHALL STREET, 21ST FLOOR
NEW YORK, NY 10004

SECRETARIES OF STATE

OFFICE OF SECRETARY OF STATE
ATTN: JESSE WHITE, SECRETARY OF STATE
213 STATE CAPITOL
SPRINGFIELD, IL 62706

OFFICE OF SECRETARY OF STATE
ATTN: SUSAN BYSIEWICZ, SECRETARY OF STATE
30 TRINITY ST, STE 200
HARTFORD, CT 06106

OFFICE OF SECRETARY OF STATE
ATTN: TODD ROKITA, SECRETARY OF STATE
201 STATE HOUSE
INDIANAPOLIS, IN 46204

OFFICE OF SECRETARY OF STATE
ATTN: CHRIS NELSON, SECRETARY OF STATE
CAPITOL BLDG
500 E CAPITOL AVE, STE 204
PIERRE, SD 57501-5070

OFFICE OF SECRETARY OF STATE
ATTN: HARRIET SMITH WINDSOR, SECRETARY OF STATE
401 FEDERAL ST, STE 3
DOVER, DE 19901

OFFICE OF SECRETARY OF STATE
ATTN: DEBORAH L MARKOWITZ, SECRETARY OF STATE
26 TERRACE ST-DRAWER 09
MONTPELIER, VT 05609

TAXING AUTHORITIES

ILLINOIS SECRETARY OF STATE
DEPT OF BUSINESS SERVICES
501 SO. 2ND STREET
SPRINGFIELD, IL 62756-5510

STATE OF CONNECTICUT
COMMISSIONER OF REVENUE SERVICES
PO BOX 5030
HARTFORD, CT 06102-0530

INDIANA DEPARTMENT OF REVENUE
100 N. SENATE AVE.
INDIANAPOLIS, IN 46204

SOUTH DAKOTA DEPARTMENT OF REVENUE AND REGULATION
ATTN: BUSINESS TAX DIVISION
445 EAST CAPITOL AVE.
PIERRE, SD 57501-3185

DELAWARE DIVISION OF CORPORATIONS
JOHN G. TOWNSEND BLDG.
401 FEDERAL STREET - SUITE 4
DOVER, DE 19901

VERMONT DEPARTMENT OF TAXES
133 STATE STREET
MONTPELIER, VT 05633-1401